

**810-5-1-.451 Sales Tax and Titles Pursuant to Receiving a Tag or Cab Card Prerequisites to Issuance of Apportioned License Plates or Cab Cards.**

(1) Alabama law (Section ~~5e, Act 81-665~~ **40-23-104**) requires that **before the registration of or licensing of a motor vehicle, the licensing official shall require proof of payment of a sales, use, or rental tax deemed necessary and proper at the rate of one and one-half percent be paid on casual sales of any automotive vehicle, truck trailer, semi-trailer and house trailer. Accordingly, a vehicle owner must provide proof of payment of sales tax before license plates or cab cards may be issued.**

(2) **In accordance with §32-8-32, no motor vehicle license plate may be issued and no motor vehicle license plate may be transferred for use on a motor vehicle until proof of ownership must be is provided to the licensing official. Acceptable proof may include by the copy of an application for a certificate of title to such vehicle, a certificate of title to such vehicle, a duplicate certificate of title to such vehicle where the original is held by a lienholder, or a copy of the application for a replacement certificate of title, on motor vehicles required to be titled (vehicles manufactured prior to 1975 are not required to be titled in Alabama). A photocopy of any of the above is acceptable.**

(3) **The name of the owner on the title and the name of owner as shown on Schedule A or Schedule C must agree. A title issued to the previous owner and assigned over to the new owner is not acceptable Alabama law (§40-12-253) specifically provides that ad valorem taxes must be paid before license plates may be issued. Registrants must have their vehicle(s) assessed and the ad valorem must be paid to the appropriate county official. One may submit as proof of ad valorem tax payment a copy of the Motor Vehicle Registration Tag and Tax Receipt or a schedule which has been certified as to tax payment by the appropriate county official. The Receipt or the schedule must list the vehicle(s) by vehicle identification number (VIN) for which taxes have been paid. Proof of payment may be submitted with the registration application or, preferably, submitted with the remittance. If no ad valorem tax is due, or if the registrant is exempt from ad valorem taxes, this fact must be attested to by the appropriate county official, denoting the VIN for each such vehicle.**

(4) **Alabama law (§32-6-58) requires that all judges of probate, license commissioners, and other officials authorized by law to register motor vehicles and issue motor vehicle license plates and to perform other duties in connection with the issuance of motor vehicle license plates shall refuse to register a motor vehicle having a gross weight of 55,000 pounds or more and shall refuse to issue any motor vehicle license plate for such motor vehicle and shall refuse to transfer any motor vehicle registrations and license plates for such motor vehicles unless the applicant furnishes proof of payment, in the form prescribed by the Secretary of the United States Treasury, that the federal heavy vehicle excise tax imposed by Title 26, United States Code §4481, has been paid.**

Author: James P. Starling

Authority: Sections **40-2A-7(a)(5)**, 32-6-56, **32-6-58**, 32-8-32, and 40-23-~~**101**~~ **104**, Code of Alabama 1975

History: